



UNITED STATES PATENT AND TRADEMARK OFFICE

UNITED STATES DEPARTMENT OF COMMERCE
United States Patent and Trademark Office
Address: COMMISSIONER FOR PATENTS
P.O. Box 1450
Alexandria, Virginia 22313-1450
www.uspto.gov

APPLICATION NO.	FILING DATE	FIRST NAMED INVENTOR	ATTORNEY DOCKET NO.	CONFIRMATION NO.
09/736,345	12/15/2000	Jacques Nault	14545-1 "USPR	8752

24222 7590 02/02/2006

MAINE & ASMUS
100 MAIN STREET
P O BOX 3445
NASHUA, NH 03061-3445

EXAMINER

KRAMER, JAMES A

ART UNIT PAPER NUMBER

3627

DATE MAILED: 02/02/2006

Please find below and/or attached an Office communication concerning this application or proceeding.

Interview Summary	Application No. 09/736,345	Applicant(s) NAULT, JACQUES	
	Examiner James A. Kramer	Art Unit 3627	

All participants (applicant, applicant's representative, PTO personnel):

- (1) James A. Kramer. (3) Jacques Nault.
 (2) Scott Asmus. (4) _____.

Date of Interview: 26 January 2006.

Type: a) ☒ Telephonic b) ☐ Video Conference
 c) ☐ Personal [copy given to: 1) ☐ applicant 2) ☐ applicant's representative]

Exhibit shown or demonstration conducted: d) ☒ Yes e) ☐ No.

If Yes, brief description: Demo version of the product was discussed. Screen shot are submitted herein.

Claim(s) discussed: 12.

Identification of prior art discussed: Peachtree.

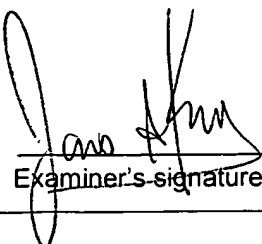
Agreement with respect to the claims f) ☐ was reached. g) ☒ was not reached. h) ☐ N/A.

Substance of Interview including description of the general nature of what was agreed to if an agreement was reached, or any other comments: Walked through a demonstration of the software and discussed a proposed amendment to claim 12. Applicant will file an after final request for reconsideration.

(A fuller description, if necessary, and a copy of the amendments which the examiner agreed would render the claims allowable, if available, must be attached. Also, where no copy of the amendments that would render the claims allowable is available, a summary thereof must be attached.)

THE FORMAL WRITTEN REPLY TO THE LAST OFFICE ACTION MUST INCLUDE THE SUBSTANCE OF THE INTERVIEW. (See MPEP Section 713.04). If a reply to the last Office action has already been filed, APPLICANT IS GIVEN A NON-EXTENDABLE PERIOD OF THE LONGER OF ONE MONTH OR THIRTY DAYS FROM THIS INTERVIEW DATE, OR THE MAILING DATE OF THIS INTERVIEW SUMMARY FORM, WHICHEVER IS LATER, TO FILE A STATEMENT OF THE SUBSTANCE OF THE INTERVIEW. See Summary of Record of Interview requirements on reverse side or on attached sheet.

Examiner Note: You must sign this form unless it is an Attachment to a signed Office action.

 1/26/06
 Examiner's signature, if required

Summary of Record of Interview Requirements

Manual of Patent Examining Procedure (MPEP), Section 713.04, Substance of Interview Must be Made of Record

A complete written statement as to the substance of any face-to-face, video conference, or telephone interview with regard to an application must be made of record in the application whether or not an agreement with the examiner was reached at the interview.

Title 37 Code of Federal Regulations (CFR) § 1.133 Interviews

Paragraph (b)

In every instance where reconsideration is requested in view of an interview with an examiner, a complete written statement of the reasons presented at the interview as warranting favorable action must be filed by the applicant. An interview does not remove the necessity for reply to Office action as specified in §§ 1.111, 1.135. (35 U.S.C. 132)

37 CFR §1.2 Business to be transacted in writing.

All business with the Patent or Trademark Office should be transacted in writing. The personal attendance of applicants or their attorneys or agents at the Patent and Trademark Office is unnecessary. The action of the Patent and Trademark Office will be based exclusively on the written record in the Office. No attention will be paid to any alleged oral promise, stipulation, or understanding in relation to which there is disagreement or doubt.

The action of the Patent and Trademark Office cannot be based exclusively on the written record in the Office if that record is itself incomplete through the failure to record the substance of interviews.

It is the responsibility of the applicant or the attorney or agent to make the substance of an interview of record in the application file, unless the examiner indicates he or she will do so. It is the examiner's responsibility to see that such a record is made and to correct material inaccuracies which bear directly on the question of patentability.

Examiners must complete an Interview Summary Form for each interview held where a matter of substance has been discussed during the interview by checking the appropriate boxes and filling in the blanks. Discussions regarding only procedural matters, directed solely to restriction requirements for which interview recordation is otherwise provided for in Section 812.01 of the Manual of Patent Examining Procedure, or pointing out typographical errors or unreadable script in Office actions or the like, are excluded from the interview recordation procedures below. Where the substance of an interview is completely recorded in an Examiners Amendment, no separate Interview Summary Record is required.

The Interview Summary Form shall be given an appropriate Paper No., placed in the right hand portion of the file, and listed on the "Contents" section of the file wrapper. In a personal interview, a duplicate of the Form is given to the applicant (or attorney or agent) at the conclusion of the interview. In the case of a telephone or video-conference interview, the copy is mailed to the applicant's correspondence address either with or prior to the next official communication. If additional correspondence from the examiner is not likely before an allowance or if other circumstances dictate, the Form should be mailed promptly after the interview rather than with the next official communication.

The Form provides for recordation of the following information:

- Application Number (Series Code and Serial Number)
- Name of applicant
- Name of examiner
- Date of interview
- Type of interview (telephonic, video-conference, or personal)
- Name of participant(s) (applicant, attorney or agent, examiner, other PTO personnel, etc.)
- An indication whether or not an exhibit was shown or a demonstration conducted
- An identification of the specific prior art discussed
- An indication whether an agreement was reached and if so, a description of the general nature of the agreement (may be by attachment of a copy of amendments or claims agreed as being allowable). Note: Agreement as to allowability is tentative and does not restrict further action by the examiner to the contrary.
- The signature of the examiner who conducted the interview (if Form is not an attachment to a signed Office action)

It is desirable that the examiner orally remind the applicant of his or her obligation to record the substance of the interview of each case. It should be noted, however, that the Interview Summary Form will not normally be considered a complete and proper recordation of the interview unless it includes, or is supplemented by the applicant or the examiner to include, all of the applicable items required below concerning the substance of the interview.

A complete and proper recordation of the substance of any interview should include at least the following applicable items:

- 1) A brief description of the nature of any exhibit shown or any demonstration conducted,
- 2) an identification of the claims discussed,
- 3) an identification of the specific prior art discussed,
- 4) an identification of the principal proposed amendments of a substantive nature discussed, unless these are already described on the Interview Summary Form completed by the Examiner,
- 5) a brief identification of the general thrust of the principal arguments presented to the examiner,
(The identification of arguments need not be lengthy or elaborate. A verbatim or highly detailed description of the arguments is not required. The identification of the arguments is sufficient if the general nature or thrust of the principal arguments made to the examiner can be understood in the context of the application file. Of course, the applicant may desire to emphasize and fully describe those arguments which he or she feels were or might be persuasive to the examiner.)
- 6) a general indication of any other pertinent matters discussed, and
- 7) if appropriate, the general results or outcome of the interview unless already described in the Interview Summary Form completed by the examiner.

Examiners are expected to carefully review the applicant's record of the substance of an interview. If the record is not complete and accurate, the examiner will give the applicant an extendable one month time period to correct the record.

Examiner to Check for Accuracy

If the claims are allowable for other reasons of record, the examiner should send a letter setting forth the examiner's version of the statement attributed to him or her. If the record is complete and accurate, the examiner should place the indication, "Interview Record OK" on the paper recording the substance of the interview along with the date and the examiner's initials.

Agenda

Examiner Interview

Thur. Jan. 26, 2006 @ 11am

1) Introduction

2) Present invention does not have a pre-defined Chart of Accounts to group and organize the incoming accounting data. This is defined implicitly by the original claims. This feature was explicitly set forth by Amendment E noting that the grouping was performed regardless of an account sequence. For clarification purposes on "how the system computes account balances from one or more transactions when the system only receives accounting data that includes accounts, amounts, and a direction", the claims are further amended to include the grouping regardless of an account number and sequence.

3) The reference to 'Chart of Accounts' in the specification is not defining a pre-defined Chart of Accounts which is necessary for Peachtree.

4) As per the "fixed sequential order" topic, building financial statements is distinguished from bookkeeping.

4) Definitions of Financial Statement Items (CICA Manual and FASB)

5) Inventor Declaration

6) Demo (10-15 minutes)

Suggested Print Materials for Interview:

- 1) Office Action dated 11/29/05
- 2) Informal Draft Office Action Response Amendment F
- 3) Office Action Response Amendment E filed 9/2/05
- 4) Original Application (either as filed or published)
- 5) Peachtree Manual (cited reference by Office)

- Jacques Nault
- Scott Asmus

1/39

INFORMAL DRAFT

DRAFT

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Application of: NAULT, Jacques

Group Art Unit: 3627

Serial No. 09/736,345

Examiner: KRAMER, James A.

Filed: 12/15/2000

Dkt No: NAU14545-1

For: FINANCIAL STATEMENT MODULE

To: Mail Stop After Final
Commissioner for Patents
PO Box 1450
Alexandria, VA 22313-1450

From:

24222

CERTIFICATE OF MAILING 37 CFR 1.8: I certify that this correspondence is being deposited on the below date with the U.S. Postal Service with sufficient postage as FIRST CLASS MAIL addressed to: Mail Stop After Final, Commissioner for Patents, PO Box 1450, Alexandria, VA 22313-1450.

Date:
Reg. No. 42,269

[] Debra A. Stengel or [] Scott J. Asmus,

Commissioner:

AFTER FINAL OFFICE ACTION RESPONSE
AMENDMENT F

INTRODUCTORY COMMENTS

In response to the Final Office Action mailed on Nov. 29, 2005, the Applicant has enclosed herein: 28 pages of amendments and remarks; Notice of Appeal; and 1 page Credit Card Payment Form PTO-2038 in the amount of \$ 130.00 to cover small entity fee for Notice of Appeal. Please amend the above-identified application as follows:

Amendments to the Claims are reflected in the corresponding section, which begins on page 3 of this paper, and includes a complete claim listing.

Remarks/Arguments begin on page 19 of this paper.

[X] DEPOSIT ACCOUNT 500323 AUTHORIZATION - All necessary fees relating to the attached submittal, if any, are intended to be included. However, the Office is hereby authorized to charge any deficiency or credit any overpayment in the fees relating to the submittal to deposit account 500323, registered to Vernon C. Maine P.L.L.C., dba Maine & Asmus, contact telephone no. 603-886-6100.

2/39



INFORMAL DRAFT

AMENDMENTS TO THE CLAIMS

This listing of claims will replace all prior versions, and listings, of claims in the application:

Claims 1-11. (Canceled)

Claim 12. (Currently Amended) A computer implemented method for building financial statements, the method comprising:

receiving an electronic file of accounting data having a plurality of accounts, wherein each account has a corresponding amount and an accounting direction for said amount;

computing an account balance resulting from one or more transactions, and each transaction is associated with more than one account and combines at least one debit and at least one credit;

grouping the ^{e.g. i - Bank} accounts into one or more ^{CASH} financial statement items, wherein each account is associated with only one financial statement item within any one financial statement and wherein said grouping is regardless of an account number and sequence;

computing a financial statement item balance for each financial statement item based on the associated accounts and their respective account balances;

grouping the financial statement items into one or more totals, wherein each total is based on preceding financial statement item balances; and

providing a financial statement that includes each financial statement item and its respective balance.

Claim 13. (Previously Presented) The method of claim 12 further comprising:

providing, from a display of the financial statement, a first level of detail for a user selected financial statement item on said display, the first level of detail including any accounts and respective account balances grouped into that financial statement item.

3/39

INFORMAL DRAFT

- Claim 14. (Previously Presented) The method of claim 13 wherein each account is assigned an accounting direction, and said account balance is provided in parentheses if its direction is opposite the assigned accounting direction of that account.
- Claim 15. (Previously Presented) The method of claim 13 further comprising:
providing, from said accounts and respective account balances grouped into the user selected financial statement item on the display, a second level of detail for a user selected account on said display included in the selected financial statement item, the second level of detail including said account balance and transactions associated with the account balance.
- Claim 16. (Previously presented) The method of claim 15 wherein providing the second level of detail includes providing for at least one of form feeds and headers as required.
- Claim 17. (Previously Presented) The method of claim 15 further comprising:
providing, from said account balance and transactions associated with the account balance, a third level of detail for a user selected transaction included in the selected account on said display, the third level of detail including at least one debited account and a corresponding credited account associated with the selected transaction.
- Claim 18. (Previously presented) The method of claim 12 wherein each financial statement item is assigned an accounting direction, and a financial statement item balance is provided in parentheses if its direction is opposite the assigned accounting direction of that financial statement item.
- Claim 19. (Previously presented) The method of claim 18 wherein the assigned accounting direction of a financial statement item is based on a direction associated with a first grouped account of the financial statement item.

4/38

INFORMAL DRAFT

Claim 20. (Previously Presented) The method of claim 12 wherein receiving accounting data further comprises at least one of:
reading trial balance data stored on a computer readable medium; and
reading transactions stored on a computer readable medium.

Claim 21. (Previously presented) The method of claim 12 wherein the method is integrated into accounting software.

Claim 22. (Previously presented) The method of claim 12 wherein the method is integrated into at least one of word processor software, spreadsheet software, and editing software.

Claim 23. (Previously Presented) The method of claim 12 wherein providing a financial statement includes displaying at least one level of detail associated with any financial statement item balance to a user, wherein said displaying uses sub-lists of pointers.

Claim 24. (Previously Presented) The method of claim 12 further comprising:
dynamically allocating central memory spaces for a plurality of doubly linked data structures for storing elements of the accounting data, wherein the allocating is performed for each data structure element and returning an individual central memory address called a pointer, the data structure being doubly linked by the storage of the pointer of a next element and the pointer of a previous element in the data structure element.

Claim 25. (Previously Presented) The method of claim 12 further comprising:
dynamically allocating central memory spaces for a trial balance data structure for storing the accounts of the accounting data, and linking trial balance data structure elements with a doubly linked list of pointers thereby allowing sub-lists of pointers to group the accounts into financial statement items; and
dynamically allocating central memory spaces for a financial statement data structure

5/39

INFORMAL DRAFT

for storing the financial statement items, and linking financial statement data structure elements with a doubly linked list of pointers thereby allowing sub-lists of pointers to group financial statement items into totals.

- Claim 26. (Previously Presented) The method of claim 25 wherein dynamically allocating central memory spaces for the trial balance data structure further includes storing trial balance data into trial balance data structure elements, each of said trial balance data structure elements including a LINKTRANS field, storing a corresponding LINK vector element sequential number, each element of the LINK vector being a central memory address of the trial balance data structure elements.
- Claim 27. (Previously Presented) The method of claim 25 wherein dynamically allocating central memory spaces for the financial statement data structure further includes storing financial statement data structure elements, the financial statement data structure elements including a LINE type field for each element of the financial statement, each LINE type field specifying a type attributed to the corresponding financial statement data structure elements.
- Claim 28. (Previously Presented) The method of claim 27 wherein the type that can be specified in the LINE type field include two types of balances provided in the financial statement, namely a financial statement item type and a total type.
- Claim 29. (Previously Presented) The method of claim 12 wherein grouping the accounts into one or more financial statement items includes using doubly linked sub-lists of trial balance data structure element pointers, the pointer of a first element of each of these lists of pointers being stored in a financial statement data structure.
- Claim 30. (Previously Presented) The method of claim 12 wherein grouping the financial statement items into one or more totals includes using doubly linked sub-lists of financial statement data structure element pointers, a pointer of a first element of each of these lists of pointers being stored in a financial statement data structure.

6/39

INFORMAL DRAFT

- Claim 31. (Previously Presented) The method of claim 25 further comprising:
maintaining a direction field in the trial balance data structure for each account, the
direction field specifying an accounting direction thereby enabling a user to
identify a transaction amount's effect on the corresponding account balance.
- Claim 32. (Previously presented) The method of claim 12 further comprising:
generating a report including form feeds and headers as required for each page of the
report.
- Claim 33. (Previously Presented) The method of claim 12 further comprising:
dynamically allocating central memory spaces for a doubly linked transaction data
structure for storing transactions associated with the accounts, and linking the
transactions to their respective accounts.
- Claim 34. (Currently Amended) The method of claim 33 wherein dynamically allocating
central memory spaces for the doubly linked transaction data structure further
includes storing transactions into the doubly linked transaction data structure
elements, ~~the doubly linked~~ each of said transaction data structure elements including
a LINKCHART field, storing an associated LINK vector element sequential number,
each element of the LINK vector ~~element~~ being a central memory address of [[a]] the
trial balance data structure elements.
- Claim 35. (Previously presented) The method of claim 34 wherein an accounting
direction for each transaction amount is specified in a corresponding JOURNAL field
included in the transaction data structure.
- Claim 36. (Previously Presented) The method of claim 34 wherein storing transactions
into the doubly linked transaction data structure further includes dynamically
allocating central memory spaces for displayline data structure elements, each of said
displayline data structure elements associated with a corresponding transaction data

7/39

INFORMAL DRAFT

structure element.

- Claim 37. (Previously Presented) The method of claim 36 further comprising:
generating an account balance detail report using a doubly linked list of displayline data structure element pointers, thereby allowing sorted presentation of the transactions included in an the account balance detail report.
- Claim 38. (Previously Presented) The method of claim 34 wherein storing transactions into the doubly linked transaction data structure further includes linking each element of the transaction data structure to a corresponding element of the trial balance data structure with a doubly linked sub-list of displayline data structure element pointers, a pointer of the first element of this list being stored in a trial balance data structure element.
- Claim 39. (Currently Amended) A computer implemented method for building financial statements, the method comprising:
- receiving an electronic file of accounting data having a plurality of accounts, wherein each account has a corresponding amount and an accounting direction of said amount;
 - computing an account balance resulting from one or more transactions, and each transaction is associated with more than one account and combines at least one debit and one credit;
 - grouping the accounts into one or more financial statement items, wherein each account is associated with only one financial statement item within any one financial statement and wherein said grouping is regardless of an account number and sequence;
 - computing a financial statement item balance for each financial statement item based on the associated accounts and their respective account balances;
 - storing the financial statement items into a financial statement data structure, the financial statement data structure including a LINE type field for each line of a financial statement, each LINE type field specifying a type attributed to the

8/39

INFORMAL DRAFT

corresponding financial statement line, with the types including a financial statement item type to designate financial statement items and a total type to designate financial statement items grouped into a total; and providing the financial statement that includes each financial statement item and its respective balance.

Claim 40. (Currently Amended) A computer implemented method for building financial statements, the method comprising:

receiving an electronic file of accounting data having a plurality of accounts, wherein each account has a corresponding amount and an accounting direction of said amount;

computing an account balance resulting from one or more transactions, and each transaction is associated with more than one account and combines at least one debit and one credit;

dynamically allocating central memory spaces for a trial balance data structure for storing the accounts of the accounting data, and linking trial balance data structure elements of the trial balance data structure with a doubly linked list of pointers thereby allowing sub-lists of pointers to group the accounts into financial statement items, wherein said grouping is regardless of an account number and sequence, and wherein each account is associated with only one financial statement item within any one financial statement;

computing a financial statement item balance for each financial statement item based on the associated accounts and their respective account balances;

dynamically allocating central memory spaces for a financial statement data structure for storing the financial statement items, and linking financial statement data structure elements of the financial statement data structure with a doubly linked list of pointers thereby allowing sub-lists of pointers to group financial statement items into totals; and

providing a financial statement that includes each financial statement item and its respective balance.

9/39

INFORMAL DRAFT

- Claim 41. (Currently Amended) The method of claim 40 wherein dynamically allocating central memory spaces for the trial balance data structure ~~elements~~ further includes storing trial balance data into ~~the~~ trial balance data structure elements, each of said the trial balance data structure elements including a LINKTRANS field ~~for each~~ ~~account~~, storing a corresponding LINK vector element sequential number, each element of the LINK vector being ~~the~~ a central memory address of the trial balance data structure elements.
- Claim 42. (Previously Presented) The method of claim 40 wherein dynamically allocating central memory spaces for the financial statement data structure elements further includes storing financial statement items into the financial statement data structure elements, the financial statement data structure elements including a LINE type field for each line of the financial statement, each LINE type field specifying a type attributed to the corresponding financial statement line, the types including a financial statement item type and a total type.
- Claim 43. (Previously Presented) The method of claim 40 further comprising: dynamically allocating central memory spaces for a doubly linked transaction data structure for storing transactions associated with the accounts, and linking the transactions to their respective accounts.
- Claim 44. (Previously Presented) The method of claim 43 further comprising: optimizing allocation of central memory spaces for storing transactions included in the accounting data by storing a debited account and a corresponding credited account in a single element of the transaction data structure, as well as in an associated element of a displayline data structure element, thereby reducing the number of central memory spaces that must be allocated for storing transactions.
- Claim 45. (Previously presented) The method of claim 44 further comprising: maintaining a direction field in the trial balance data structure for each account, the

10/39

INFORMAL DRAFT

direction field specifying which accounts have been identified as control accounts during the optimizing.

Claim 46. (Previously Presented) The method of claim 44 further comprising:
computing a theoretical account balance during transaction checking processes; and
displaying the theoretical account balance throughout the transaction checking
processes, thereby eliminating a need to print reconciliation reports during
these transaction checking processes to establish whether said account balance
has been reconciliated successfully.

Claim 47. (Currently Amended) The method of claim 44 wherein dynamically allocating
central memory spaces for the doubly linked transaction data structure further
includes storing transactions into ~~the doubly linked transaction data structure~~
elements, each of said transaction data structure ~~element~~ elements including a
LINKBANK field, storing the an associated LINK vector element sequential number,
each element of the LINK vector being the a central memory address of the trial
balance data structure elements.

Claim 48. (Currently Amended) A method for organizing accounting data in data
structures used for building financial statements, the method comprising:
receiving accounting data in an electronic file, the accounting data including a
plurality of accounts, wherein each account has an amount and an accounting
direction of said amount,
dynamically allocating central memory spaces for a trial balance data structure for
storing accounts included in the accounting data, and linking trial balance data
structure elements with a doubly linked list of pointers thereby allowing sub-
lists of pointers to group the accounts into financial statement items, wherein
said grouping is regardless of an account number and sequence, and wherein
each account is associated with only one financial statement item within any
one financial statement and has a computed account balance resulting from
one or more transactions, and each transaction is associated with more than

11/39

INFORMAL DRAFT

one account and combines at least one debit and at least one credit;
dynamically allocating central memory spaces for a financial statement data structure
for storing the financial statement items, and linking financial statement data
structure elements with a doubly linked list of pointers thereby allowing sub-
lists of pointers to group financial statement items into totals; and
storing financial statement items into the financial statement data structure, the
financial statement data structure including a LINE type field for each line of
a financial statement, each LINE type field specifying a type attributed to the
corresponding financial statement line, the types including a financial
statement item type and a total type.

Claim 49. (Currently Amended) The method of claim 48 wherein dynamically allocating
central memory spaces for the trial balance data structure further includes storing trial
balance data into the trial balance data structure elements, each of said trial balance
data structure elements including a LINKTRANS field, storing ~~the a~~ corresponding
LINK vector element sequential number, each element of the LINK vector being ~~the a~~
central memory address of the trial balance data structure elements.

Claim 50. (Previously Presented) The method of claim 48 further comprising:
dynamically allocating central memory spaces for a doubly linked transaction data
structure for storing transactions associated with the accounts, and linking the
transactions to their respective accounts.

Claim 51. (Currently Amended) The method of claim 50 wherein dynamically allocating
central memory spaces for the doubly linked transaction data structure further
includes storing transactions into ~~the doubly-linked~~ transaction data structure
elements, each of said transaction data structure ~~element~~ elements including a
LINKCHART field, storing ~~the an~~ associated LINK vector element sequential
number, each element of the LINK vector being ~~the a~~ central memory address of the
trial balance data structure elements.

12/39

INFORMAL DRAFT

Claim 52. (Currently Amended) A computer readable medium encoded with software, that when executed by a processor, causes the processor to carry out a process for building financial statements, the process comprising:

receiving accounting data in an electronic file having a plurality of accounts, wherein each account has a corresponding amount and an accounting direction of said amount;

computing an account balance resulting from one or more transactions, and each transaction is associated with more than one account and combines at least one debit and at least one

grouping the accounts into one or more financial statement items, wherein each account is associated with only one financial statement item within any one financial statement and wherein said grouping is regardless of an account number and sequence;

computing a financial statement item balance for each financial statement item based on the associated accounts and their respective account balances;

grouping the financial statement items into one or more totals, wherein each total is based on preceding financial statement item balances; and

providing a financial statement that includes each financial statement item and its respective balance.

Claim 53. (Currently Amended) A computer readable medium encoded with software, that when executed by a processor, causes the processor to carry out a process for building financial statements, the process comprising:

receiving accounting data from an electric file having a plurality of accounts, wherein each account has a corresponding amount and an accounting direction of said amount;

computing an account balance resulting from one or more transactions, and each transaction is associated with more than one account and combines at least one debit and at least one credit;

grouping the accounts into one or more financial statement items, wherein each

13/39

INFORMAL DRAFT

account is associated with only one financial statement item within any one financial statement and wherein said grouping is regardless of an account number and sequence;

computing a financial statement item balance for each financial statement item based on the associated accounts and their respective account balances;

storing the financial statement items into a financial statement data structure, the financial statement data structure including a LINE type field for each line of a financial statement, each LINE type field specifying a type attributed to the corresponding financial statement line, with the types including a financial statement item type to designate financial statement items and a total type to designate financial statement items grouped into a total; and

providing the financial statement that includes each financial statement item and its respective balance.

Claim 54. (Currently Amended) A computer readable medium encoded with software, that when executed by a processor, causes the processor to carry out a process for building financial statements, the process comprising:

receiving an electronic file of accounting data having a plurality of accounts, wherein each account has a corresponding amount and an accounting direction of said amount;

computing an account balance resulting from one or more transactions, and each transaction is associated with more than one account and combines at least one debit and at least one credit;

dynamically allocating central memory spaces for a trial balance data structure for storing the accounts of the accounting data, and linking elements of the trial balance data structure with a doubly linked list of pointers thereby allowing sub-lists of pointers to group the accounts into financial statement items, wherein said grouping is regardless of an account number and sequence, and wherein each account is associated with only one financial statement item within any one financial statement and wherein said grouping is regardless of an account sequence;

14/39

INFORMAL DRAFT

computing a financial statement item balance for each financial statement item based on the associated accounts and their respective account balances;
dynamically allocating central memory spaces for a financial statement data structure for storing the financial statement items, and linking elements of the financial statement data structure with a doubly linked list of pointers thereby allowing sub-lists of pointers to group financial statement items into totals; and
providing a financial statement that includes each financial statement item and its respective balance.

Claim 55. (Currently Amended) A computer readable medium encoded with software, that when executed by a processor, causes the processor to carry out a process for organizing accounting data in data structures used for building financial statements, the process comprising:

receiving an electronic file of accounting data, the accounting data including a plurality of accounts, wherein each account has an amount and an accounting direction of said amount;
dynamically allocating central memory spaces for a trial balance data structure for storing accounts included in the accounting data, and linking elements of the trial balance data structure with a doubly linked list of pointers thereby allowing sub-lists of pointers to group the accounts into financial statement items, wherein said grouping is regardless of an account number and sequence, and wherein each account is associated with only one financial statement item within any one financial statement and has a computed account balance resulting from one or more transactions, and each transaction is associated with more than one account and combines at least one debit and at least one credit;
dynamically allocating central memory spaces for a financial statement data structure for storing the financial statement items, and linking elements of the financial statement data structure with a doubly linked list of pointers thereby allowing sub-lists of pointers to group financial statement items into totals; and
storing financial statement items into the financial statement data structure, the

15/39

INFORMAL DRAFT

financial statement data structure including a LINE type field for each line of a financial statement, each LINE type field specifying a type attributed to the corresponding financial statement line, the types including a financial statement item type and a total type.

16/39

INFORMAL DRAFT

REMARKS

Claims 12-55 are pending. The present application was filed 12/15/2000 and been subjected to a rigorous examination by the Patent Office. Applicant thanks the Office for entering Amendment E and for the continued thorough examination.

The offered amendments are to more clearly define the claimed invention and assist the Office in understanding the unique properties therein, and place the case in condition for allowance. No new matter is added.

Alternatively, if the Office maintains its rejection, the offered amendments present the rejected claims in better form for consideration on Appeal. The Appeal Brief will be forthcoming and timely filed. Therefore, it is appropriate that the Examiner enter all the offered amendments into this application at this time. Rule 116(a); MPEP 714.12, 714.13. Reconsideration of this application and allowance of all pending claims is respectfully requested.

Claims Rejections - 35 USC §112 Second Paragraph

The Office rejected Claims 12 – 47 and 52 - 55 under 35 USC 112, second paragraph, as being indefinite for failing to particularly point out and distinctly claim the subject matter which the applicant regards as the invention. A §112 second paragraph rejection has two separate requirements, indefiniteness and failing to claim what applicant regards as the invention. With respect to indefiniteness, the "essential inquiry pertaining to this requirement is whether the claims set out and circumscribe a particular subject matter with a reasonable degree of clarity and particularity. Definiteness of claim language must be analyzed, not in a vacuum, but in light of (1) the content of the particular disclosure, (2) the teachings of the prior art, and (3) the claim interpretation that would be given by one possessing the ordinary level of skill in the pertinent art at the time the invention was made." (MPEP §2173.02).

A rejection stating that the claims fail to set forth the subject matter that the Applicant

17/39

INFORMAL DRAFT

regards as the invention is only appropriate where the Applicant has stated that the invention is something different from what is defined by the claims (MPEP §2172(a)). And, there is a presumption that the claims describe the applicant's invention, absent evidence to the contrary.

The Office states that the amendments presented in the Office Action filed Sept. 2, 2005 includes steps that render the claim indefinite. "Specifically, it is unclear how the system computes account balances from one or more transactions when the system only receives accounting data that includes accounts, amounts and a direction. Where does the data come from for this second step?"

The Office thus highlights the novelty of an embodiment of the present invention - processing raw data such as accounts with amount and direction and building a financial statement - without a pre-defined Chart of Accounts or the elements required for a Chart of Accounts such as account number and sequence.

All the prior references cited by the Office, including the Peachtree reference, build a financial statement with a pre-defined Chart of Accounts. In fact, the Office acknowledges this and states that "Examiner asserts that Peachtree receives this accounting data and groups it based on the chart of accounts." (Office Action dated 11/29/05, page 4, 2nd par) This pre-defined Chart of Accounts requires established parameters such as account sequence and account numbers. And, as noted in Peachtree B1-B3, the structure of Peachtree is based upon the setup of the Chart of Accounts which includes account number, account sequence, description, type, category, Group End value, and Balance column (see Peachtree 4-8). As already noted by the Office, the Chart of Accounts is the master list of all Accounts by which Peachtree operates.

On Page 20 of Applicant's Amendment E, it was previously explained that Peachtree requires established parameters such as account number and sequence, of a pre-defined chart of accounts, in order to function. Any data that is imported within Peachtree requires the structure according to the established Chart of Accounts in order to be processed. Typically,

18/39

INFORMAL DRAFT

the user builds the Chart of Accounts and creates the structure (see Peachtree Chapter 3, Chapter 4 and the Setup Forms A1-A5). Thus, Applicant still maintains that "[i]t is NOT possible for Peachtree to receive an electronic file of accounting data having only an account and amount as Peachtree would not be able to process this information. The present invention does not require a pre-defined chart of accounts."

The first three claimed steps of receiving, computing and grouping implies that there is no pre-defined Chart of Accounts as acknowledged by the Office in the office action wherein the Office questions the "[w]here does the data come from for this second step?". The Applicant explicitly stated that the present invention did not require a pre-defined Chart of Accounts by the prior amendment which noted that the grouping was done "regardless of an account sequence."

The Office has rejected the present claims for indefiniteness – however, it is not the claims that are indefinite, rather, it is the understanding of the invention by the Office that is indefinite. In making its further rejections, the Office makes inaccurate assumptions that the present invention "groups the accounting data by combining it with the Chart of Accounts and thus "computes the account" balance as required by the claims." One skilled in the art can appreciate and comprehend the invention based on the Application, wherein the processing enables building of a financial statement without an account number and sequence - and therefore without a pre-defined Chart of Accounts.

It should be noted that the Office's focus during examination for compliance the requirement for definiteness of 112 (second paragraph) is whether the claim meets the threshold requirements of clarity and precision, not whether more suitable language or modes of expression are available. The essential inquiry pertaining to a rejection under 112 (second paragraph) is whether the claims set out and circumscribe a particular subject matter with a reasonable degree of clarity and particularity. MPEP 2173.02. This is an objective standard because it is not dependent on the views of applicant or any particular individual, but is evaluated in the context of whether the claim is definite – i.e., whether the scope of the claim is clear to a hypothetical person possessing the ordinary level of skill in the pertinent part.

19/39

INFORMAL DRAFT

MPEP 2171. In other words, 112 (second paragraph) generally requires that the "claims, read in light of the specifications, reasonably apprise those skilled in the art.

As noted on page 4 of the Office Action, the Office indicates that the Applicant recited a "limited number of specific claimed limitations that are missing from Peachtree." Applicant wishes to point out that this is the basis for allowance, not rejection. Establishing claimed limitations not in the cited references and not otherwise obvious from such references should result in an allowance of the claims.

The Office also alleges that the Applicant is "attempting to read these features and capabilities from the Specification into the claims." The Applicant contends that the previously presented claims clearly indicate the patentable subject matter of the present invention. The claims are read in light of the specification and that the explanations in the Office Action Response clarify those distinctions.

For purposes of illustration, in order to further illustrate the claimed invention, a section of Claim 12 is presented herein with further explanations to again highlight the claimed elements and patentable subject matter. To one skilled in the art, such explanations are fully supported by the original specification.

Claim 12. (as amended) A computer implemented method for building financial statements, the method comprising:

receiving an electronic file of accounting data having a plurality of accounts, wherein each account has a corresponding amount and an accounting direction for said amount;

computing an account balance resulting from one or more transactions, and each transaction is associated with more than one account and combines at least one debit and at least one credit;

grouping the accounts into one or more financial statement items, wherein each account is associated with only one financial statement item within any one financial statement and wherein said grouping is regardless of an account number and

20/39

INFORMAL DRAFT

sequence; (emphasis added)

It is already acknowledged that "Peachtree receives accounting data and groups it based on the chart of accounts." In distinction, the Financial Statement Module of the present invention builds financial statements without an account number and sequence - essential element of the Chart of Accounts. The present invention then initializes the data structure of Figure 5a using the account id. (account number and/or account title) provided by the transactions (accounting data) and builds financial statements as claimed in claim 12 - without an account number and sequence and therefore without a pre-defined Chart of Accounts.

Per the question raised by the Office, namely, "[w]here does the data come from for this second step?", the Applicant asserts that one example of the present system can build financial statements in which it only receives accounting data that includes accounts, amounts and a direction as noted in Claim 12 and which raw data is comprised in any trial balance and transaction report. The present invention does not require all the other parameters required by a pre-defined Chart of Accounts such as Peachtree, and Peachtree is not capable of processing accounting data containing only accounts, amounts and direction.

It is well-known to those skilled in the art that a pre-defined Chart of Accounts has accounts in a sequential order. Thus, by claiming grouping is regardless of an account sequence this explicitly establishes that there is no pre-defined Chart of Accounts.

Furthermore, the accounting data received as described in Claim 12, such as raw data found in a transactions report, explicitly defines that there is no pre-defined chart of accounts.

A further clarification to the prior amendments for the grouping regardless of an account sequence is provided herein by precisizing the account sequence with an "account number and sequence." This clarification is provided for the convenience of the Office to help understand "how the system computes account balances from one or more transactions when the system only receives accounting data that includes accounts, amounts and a

21/39

INFORMAL DRAFT

direction.”

In one embodiment, the incoming accounting data is only transactions (having a plurality of accounts, wherein each account has a corresponding amount and an accounting direction). This being the only data provided (input data) to the present invention. As noted in the claims, the present invention will build financial statements from received accounting data. Peachtree cannot fill the structure of the Chart of Accounts nor build a financial statement with this minimal amount of data.

The Office alleges that the “Applicant also has a ‘chart of accounts’ used by the present invention to group and organize the incoming accounting data.” Again, the Office is incorrect in this assertion. Applicant directs the Office’s attention to the section cited by the Office in the Applicants Specification on page 10, and referring to the corresponding Figure 5 that shows the organization of the incoming accounting data in the central memory. This section on page 10 of the specification reads as follows:

When looking at the organization of the data of the chart of accounts, two items are particularly important: the vector LINK 506 and the field LINKTRANS 507 of the chart structure, corresponding to the sequence number of the creation of the account and which links the transactions to the accounts of the chart. It is also used to save the data of the financial statements 1201 in the files. Each time an account is created, a new element in the chart structure 508 is created. A new element in the list of pointers 509 is also created and inserted in the list. The insertion algorithm used enables the insertion in an empty list, the insertion as the first item of a list, the insertion at the end of a list, and the insertion in the list. The insertion is done before the current pointer and the algorithm uses a previous pointer (the current pointer) for its operation.

The specification description noted above is not related to the input processing of data using a pre-defined Chart of Accounts, it describes the dynamic creation of Figure 5a from the received accounting data and it is clearly evident from claims 20 and 25 with “storing the accounts of the accounting data” wherein the accounting data is only transactions.

Contrary to Peachtree which receives detailed accounting data and groups it based on the Chart of Accounts, the Financial Statement Module of the present invention - without any pre-defined chart of accounts provided by the user - initializes the data structure of Figure 5a

22/39

INFORMAL DRAFT

using only the raw data elements – which includes accounts, amounts and a direction provided by the accounting data (Trial balance data and/or transactions, as expressed in claim 20) and builds financial statements as claimed in claim 12 regardless of an account number and sequence.

As noted in claim 12, the present system is able to process and build financial statements from accounting data having a plurality of accounts, wherein each account has a corresponding amount and an accounting direction. This is unique to the present invention due to the flexibility provided by the conceived data structures and the dynamic grouping and allocation of individual elements which make it universal. In distinction to Peachtree, any type of transactions report wherein at least an account identification, with a corresponding amount and an accounting direction for the amount can be identified, can be processed by the present invention. The present invention processes the accounting data and ‘groups’ accounts into financial statement items, regardless of an account number and sequence and therefore it is NOT ‘based on the Chart of Accounts’.

As detailed in the present application, the accounting data is used to build the financial statements and compute the financial statement items balance (see claim 12). It should also be understood that in another embodiment of the present invention, the electronic file of accounting data might not be transactions, but rather a trial balance report (having a plurality of accounts, wherein each account has a corresponding amount and an accounting direction). As claimed in Claim 20, the accounting data can be obtained from reading trial balance data (accounts and respective balance) stored on a computer readable medium and/or reading transactions such as Peachtree table 2-18 stored on a computer readable medium. With either reading trial balance data and/or reading transactions, the present invention can build financial statements and display details. Only the present invention can do this processing with such raw data as account id, amount and direction coming from trial balance reports and/or transactions reports.

As previously noted by the Applicant, even if Peachtree were to access an electronic file having trial balance data, it would not be able to process such data due to the Peachtree

23/39

INFORMAL DRAFT

constraints (see Peachtree 3-21). Thus, Peachtree is unable to operate or compute an account balance with the account data received in the electronic file. Peachtree requires a pre-defined Chart of Accounts including account numbers and sequence in order to function, and any data that is imported within Peachtree requires the structure and input data according to the established Chart of Accounts in order to be processed. (see Peachtree Chapter 3, Chapter 4 and the Setup Forms A1-A5).

Applicant understands that the Office may be perplexed as to the operation of the present system and the computation of account balances from one or more transactions when the system only receives accounting data that includes accounts, amounts and a direction. According to the state of the art – no other system prior to the present invention can process the data without having an established Chart of accounts and/or account numbers. However, the claims are supported by the specification and the various responses have continued to explain the operations.

The present invention is unique and distinguished from the existing bookkeeping systems that allow the creation and maintenance of a chart of accounts followed by the recording of transactions and the printing of a trial balance. The Financial Statement Module of the present invention is not a bookkeeping system - it is a universal system for building financial statements.

It is important that the Office understand the distinction between bookkeeping functions and the building of financial statements. These are two very different functions and the prior Responses clearly explain definitions and the distinctions.

Claim 12. (as amended) A computer implemented method for building financial statements, the method comprising:

...

computing a financial statement item balance for each financial statement item based on the associated accounts and their respective account balances;
grouping the financial statement items into one or more totals, wherein each total is

24/39

INFORMAL DRAFT

*based on preceding financial statement item balances; and
providing a financial statement that includes each financial statement item and its
respective balance.*

In the Office Action, the Office states that "Applicant asserts on page 24 that Examiners position that 'the roll up of Accounts 54000 and 64000 as 'Expense' represents grouping the two accounts into financial statement items' is wrong because Expense is a 'category of items'. It appears from this argument that Applicant is making up definitions to suit the particular position. Applicant defines a financial statement item as a 'group of accounts'. Therefore, based on this definition, if 54000 and 64000 roll up into the 'Expense' item, then Expense must be a financial statement item.

Applicant continues this line of argument through page 26 including assertion that 'Income, Cost of Goods, Expenses, Other Income and Other Expenses noted in B-6, (and) B-7 are also not Financial Statement items as they have no respective balances.' Once again Examiner relies on Applicant's own definition (a group of accounts). First this does not require a balance to meet this definition. Secondly, they do have balances as presented on the Financial Statements."

Applicant respectfully disagrees and is not defining terms to suit the needs – the definitions are clearly established and known to those in the art. It should be readily understood that financial statement items have respective balances. As previously defined, a financial statement item is a group of accounts that determine the net balance of the Financial Statement Item. As described in the present application, there is a 'distinction between two types of balances (financial statement items and totals) appearing on a financial statement.

Also from claim 12, computing a financial statement item balance for each financial statement item and providing a financial statement that includes each financial statement item and its respective balance clearly expresses this definition.

In order for the Office to gain a better understanding of the defined items, the Applicant would like the Office to consider the attachments from the Canadian Institute of

25/39

INFORMAL DRAFT

Chartered Accountants Manual. These attachments define the most common categories of items, including Assets, Liabilities, Equity/Net assets, Revenues, Expenses, Gains, and Losses. Applicant also refers the Office to page 3-21 of Peachtree (cited reference) wherein six categories are identified: Assets, Liability & Equity, Income, Expenses, Other Income, Other Expenses.

Contrary to the Office's assertion, in the financial reports on page B-6 and B-7 in Peachtree, the category of items 'INCOME' 'COST OF GOODS SOLD' 'EXPENSES' ...have no respective balances.

Thus, Applicant contends that the terminology and definitions used in the application and as already explained in the responses, represent the industry defined terms and that the usage by the Office contrary to these standards is not proper. Applicant kindly requests that the Office adopt the definitions and usage by those skilled in the art and supported by the specification.

The Office also states on page 5 of the Office Action that "Applicant asserts on page 26-29 that the sequential ordering of the Chart of Accounts differentiates over Applicant's invention because Applicant's Chart of Accounts is not required to be in this 'fixed sequential order'. Examiner notes that this is merely a design choice for Peachtree. The system of Peachtree would operate the same way if the Chart of Accounts were in any order, as the system matches the account number in the journal entry with the account number on the Chart of Accounts. As such it is the position of the Examiner that the Chart of Account of Peachtree is not required to be in a fixed and sequential order to operate as taught by the prior art."

Once again, Applicant respectfully disagrees. To print its two financial reports, Peachtree operates according to the account sequence and does not permit 'ranges' that are out of sequence. As detailed herein, Peachtree sequentially follows the account number sequence in the Chart of Accounts in Peachtree B1-B3 in the manner in which Peachtree prints out the "Balance Sheet" and "Income Statement" Reports. Applicant directs the Office

26/39

INFORMAL DRAFT

to the discussion of the prior response. The account sequence is not merely a design choice as asserted by the Office, nor would Peachtree operate the printing of proper simulation of financial statements reports if the Chart of Accounts were in any order. The Peachtree manual, cited by the Office, is in clear contradiction to the allegations of the Office as already explained in the prior Response.

The Applicant has carefully reviewed this cited reference and has found nothing that supports the Office's present position "that the Chart of Accounts of Peachtree is not required to be in a fixed and sequential order to operate as taught by the prior art." A careful review of Peachtree clearly shows that the Chart of Accounts does require the account numbers to have an account sequence therefore a pre-defined Chart of Accounts. Applicant respectfully requests that the Office reconsider this position or substantiate this position by reciting some specific reference in Peachtree that supports the allegations made by the Office.

The Office discusses the bookkeeping process of Peachtree wherein Peachtree matches the account number in the journal entry with the account number on the Chart of Accounts. The remarks on page 26-29 of the prior Response refer to the sequential printing of the Chart of Accounts with respective balances performed by Peachtree to simulate two financial statement reports, since the present invention refer to a universal method for building financial statements, not a method for bookkeeping, and those referred remarks end on page 29 by:

"As described in the present application, there is a 'distinction between two types of balances (financial statement items and totals) appearing on a financial statement; enabling the user to group the accounts into financial statement items simply and rapidly, by pointing, through the data structures and the display module; enabling the user to group the financial statement items into totals simply and rapidly, by pointing, through the data structures and the display module, ..."

Only the present invention builds financial statements regardless of an account number and sequence, required parameter for the Chart of Accounts of all cited references. Peachtree requires a predefined Chart of Accounts in order to function, and must be in a

27/39

INFORMAL DRAFT

"fixed and sequential order" in order to simulate and print two financial statement reports and for at least these reasons the rejection is traversed.

With the explanation provided herein, the 112 rejection is traversed. And, as the Office has acknowledged that building a financial statement without a pre-defined Chart of Accounts employing account numbers sequence was not heretofore possible, the rejections under 102 and 103 should also be traversed. Now that the Office comprehends the invention, allowance of all claims is expected.

Furthermore, it should be acknowledged that the amendments are not to be construed as new matter. The claims already included grouping without an account sequence and it was already explained that this meant that the processing was done without a pre-defined Chart of Accounts. The present amendments are for clarification.

Claims Rejections - 35 USC §102(b)

The Office rejected claims 12, 13, 15-17, 20-43 and 48-55 under 35 U.S.C. 102(b) as being anticipated by Peachtree ("Peachtree Using General Ledger", copyright 1989 by Peachtree Software). A rejection based on anticipation requires that a single reference teach every element of the claim (MPEP § 2131). "The identical invention must be shown in as complete detail as is contained in the ... claim." *Richardson v. Suzuki Motor Co.*, 9 USPQ2d 1913, 1920 (Fed. Cir. 1989). Or stated in another way, a "claim is anticipated only if each and every element as set forth in the claim is found, . . . described in a single prior art reference." *Verdegaal Bros. v. Union Oil Co. of California*, 814 F.2d 628, 631, 2 USPQ2d 1051, 1053 (Fed. Cir. 1987).

The Office commenced with a faulty premise, namely that the present invention employs a pre-defined Chart of Accounts. As already discussed herein in great detail, the present invention does not use an account number and sequence and thus does not use a pre-defined Chart of Accounts. The arguments in the previous response fully support the novel aspects of the present invention. The present clarifying amendments are provided to even further denote that the present invention. Applicant requests that the Office refer to the prior

28/39

INFORMAL DRAFT

response for the supporting arguments.

As detailed herein, the amended claims and the arguments herein overcome the rejections and allowance of all claims is respectfully requested.

Claim Rejections – 35 USC § 103

The Office has quoted the statute from 35 USC 103(a), which is referenced herein. The Office has rejected claim 14 and 18 – 19 as being unpatentable over Peachtree in view of Official Notice and claims 44 – 47 as being unpatentable over Peachtree in view of Sampson (U.S. Pat. No. 5,390,113). Applicant has carefully considered the Office rejections and respectfully submits that the amended claims, as supported by the arguments herein, are distinguishable from the cited reference.

According to the MPEP §2143.01, "[o]bviousness can only be established by combining or modifying the teachings of the prior art to produce the claimed invention where there is some teaching, suggestion, or motivation to do so found in either the references themselves or in the knowledge generally available to one of ordinary skill in the art."

A useful presentation for the proper standard for determining obviousness under 35 USC §103(a) can be illustrated as follows:

1. Determining the scope and contents of the prior art;
2. Ascertaining the differences between the prior art and the claims at issue;
3. Resolving the level of ordinary skill in the pertinent art; and
4. Considering objective evidence present in the application indicating obviousness or unobviousness.

The Applicant believes that the claims as amended more distinctly define the claimed invention, and are patentably distinct from the references of record. The Applicant respectfully submits that Peachtree does not suggest or anticipate each and every limitation as now recited in the Applicant's claims. As such, the Applicant respectfully requests the Examiner to withdraw his rejection, and to allow all of pending claims 12-55 as amended

29/39

INFORMAL DRAFT

herein.

As previously noted, the Office commenced with a faulty premise, namely that the present invention employs a pre-defined Chart of Accounts. As already discussed herein in great detail, the present invention does not use an account number and sequence and thus does not use a pre-defined Chart of Accounts. The arguments in the previous response fully support the unique and unobvious aspects of the present invention. The present clarifying amendments are provided to even further denote that the present invention. Applicant requests that the Office refer to the prior response for the supporting arguments.

The Applicant believes the above amendments and remarks to be fully responsive, thereby placing this application in condition for allowance. Favorable action is solicited. The Examiner is kindly invited to contact the undersigned attorney by telephone, facsimile, or email for quickest resolution, if there are any remaining issues.

Respectfully submitted,

Cus. No. 24222
Maine & Asmus
PO Box 3445
Nashua, NH 03061-3445
Tel. No. (603) 886-6100
Fax. No. (603) 886-4796

Scott J. Asmus, Reg. No. 42,269
Vernon C. Maine, Reg. No. 37,389
Attorneys for Applicant

30/39

The
FINANCIAL STATEMENT MODULE

QUICK DEMO

US Patent Application no:
09/736,345
USPTO publication no:
2001-0044762-A1

INTRODUCTION

The following presentation is intended to demonstrate:

- the capacity of the invention to read accounting data from transactions reports printed on disk instead of paper by any accounting software,
- the unique and universal method to build financial statements with a computer from this accounting data,
- the display of details from the consultation of the financial statement.

DEMO

- Insert the floppy disk in drive.

You can copy the files on harddisk or run the demo from the floppy.
Your computer must be operated in DOS.

A transactions report has been printed in the ASCII file JG.DOC
The content of this ASCII file can be displayed with the MS-DOS Command
TYPE JG.DOC | MORE

[This content is reproduced in Appendix 1]

- type 'type jg.doc|more'
- press <enter>

and look at the transactions report "printed" into this ASCII file.

To run the demo program

- type 'fsmqd'
- press <enter>

The demo menu is displayed.

(Note: the screen color selection is available by pressing '#')

31/39

- press '2'
- press <enter>
- press <enter>

to display the trial balance

As you can see, the trial balance is empty.

- press <esc>
- press '3'
- press <enter>
- press <enter>

to display the Journal

The program goes back to the menu. The journal is empty. There is no Transactions in the journal.

But thanks to the optimal data structures and algorithms conceived, the Financial Statement module can read, organize and manipulate the accounting data of any accounting software.

We will now fill the data structures of the patent application by reading and identifying the accounting transactions data printed in the ASCII file JG.DOC

- press '1'

The Financial Statement Module read and display the contents of the ASCII file JG.DOC and is ready for you to modify the fields' boundaries identifying the following data:

Date
Docum
Account number
Account title
Column Debit
Column Credit

by using the keys <Left_arrow><Right_arrow> <enter> <Tab><Shift_Tab>

boundaries indicating to the Financial Statement Module, the beginning and the end of each data field, from which the data structures will be initialized .

When your work is done

- press <Esc> to leave this operation

A popup ask you to choose the date format. The cursor being on the day/month/year format

- press <enter>

32/39

The Financial Statement Module initializes the data structures according to your identification of each data field.

- press '3' to display the Journal
- press <enter>
- press <enter>

All the transactions' lines in the transactions report printed in the ASCII file JG.DOC that have an amount (Debit or Credit), has been read and transferred into the data structures of figure 22, according to the data read by the Financial Statement Module and identified by you.

- press <end> to see the bottom of the journal
- press <esc> to leave this display.

The Financial Statement Module also initializes the data structure of figure 5a according to your identification of each data field.

- press '2' to display a Trial Balance
- press <enter>
- press <enter>

A Trial Balance resulting from the reading and identifying process is displayed. Note that the accounts are in the order of their first appearance in the accounting data received.

Building Financial statements

The next steps will show the method for building financial statements from this accounting data, without any framework to respect, making the distinction between two types of balances appearing on a financial statement.

You will be able to understand that this method is universal, simple, and flexible.

You will simply do a partial financial statement by grouping some accounts into f/s items and by grouping f/s items into totals.

- press <Esc> to leave the display of the Trial Balance
- press '4' to access the financial statement editor

The following keys can be used along with the display keys:

- <Insert> <Delete>
 - <Right_arrow> <Left_arrow>
- press <enter> to select line type 0. f/s item

- type "Cash"
- press <enter>

the cursor being over the account '1 Bank'

- press <enter> to group this account to the f/s item 'Cash'

move the cursor over the account '0 Petty Cash'

- press <enter> to also group this account to the f/s item 'Cash'

- press <Left_arrow>
- press <Left_arrow>

- press <enter> to select 0.
- type "Stock"
- press <enter>

move the cursor over the account '200 Inventories'

- press <enter> to group this account to the f/s item 'Stock'
- press <Left_arrow>
- press <Left_arrow>

- press <enter> to select 0.
- type "A/R"
- press <enter>

move the cursor over the account '100 Accounts receivable'

- press <enter> to group this account to the f/s item 'A/R'
- press <Left_arrow>
- press <Left_arrow>
- press '3' to select a dashed underline
- press '1' to select a total line
- press <Right_arrow>
- press <enter> to group the f/s item 'Cash' to this total
- press <enter> to also group the f/s item 'Stock' to this total
- press <enter> to also group the f/s item 'A/R' to this total
- press <Left_arrow>
- press <Esc>

The result of the preceeding steps should look like this:

```
1 9pCash
1 10pStock
1 11pA/R
1 12-----
1 13t
```

- press <Esc> to leave the f/s editor
- Consulting the financial statement report

34/39

- press '5'
- press <enter>
- press <enter>

Your financial statement is displayed.

As you can see, four balances appear on the financial statement. The first three are f/s item balances (balances of a group of accounts) The last one is a total balance (balance of a group of f/s items) These balances are computed from the transactions printed into the ASCII file JG.DOC

Details

[0060]...Once the financial statement is built, the financial statement editor allows to detail a balance appearing on the financial statement:

- [0061] a) details for a financial statement item,
- [0062] b) details for an account balance,
- [0063] c) details of a document.

[0064] Depending on the source of the accounting data, the financial statement module can display the detail up to the original transaction

These details are directly accessible from the consultation of the financial statement report displayed on the screen, as described at [0139-0142]

- press <F4>

The detail of each f/s item is displayed, the accounts grouped under each f/s item.

(A calculator can be access by pressing '+' while consulting reports)

- move the cursor over one of the accounts
- press <F5>

The detail of the computed account balance is displayed, showing the Debits and/or Credits from transactions, linked (grouped) to the account.

To help the reader understand if these amounts increase or decrease the balance of the account, the symbol '+' or '-' appears in the detail report of a balance at the end of each transaction line, according to the direction attributed to the account.

(which direction is also use for the presentation of the balances in the financial statement as you can read at [0115-0117] in the patent application regarding Balances)

An amount:

debiting a balance will increase '+' the balance of a debit account
debiting a balance will decrease '-' the balance of a credit account

35/39

crediting a balance will increase '+' the balance of a credit account
crediting a balance will decrease '-' the balance of a debit account

- move the cursor over one transaction line
- press <F5>

All the Debits and Credits combined in the transaction are displayed, so all the accounts associated with that transaction appear.

As you can see, the Financial Statement Module enable the provisioning of such various detailed levels, right from the screen, starting with financial statement items detail (first level), to a user selected account within a financial statement item (2ndlevel), to a user selected transaction line within that account (third level), the first level of detail including any accounts and respective account balances grouped into the financial statement item, the second level of detail including an account balance and transactions associated with the account balance, the third level of detail including at least one debited account and a corresponding credited account associated with the selected transaction

- press <Esc> to leave the display of the detail of the transaction
- press <Esc> to leave the display of the detail of the account balance
- press <Esc> to leave the display of the detail of f/s items
- press <Esc> to leave the display of the financial statement

CONCLUSION

You are now able to understand how a computer can allow you to read accounting transactions listed in transactions reports printed on disk instead of paper by any accounting software, and you are able to create financial statements with the Financial Statement Module, using simple point and click on the screen, thanks to this unique and universal method to build financial statements with a computer.

You have seen that, with its organization of the accounting data in the computer memory, its display module and its algorithms, depending on the source of the accounting data, the financial statement module allows to detail a balance appearing on the financial statement up to the original transaction, details directly accessible from the consultation of the financial statement report displayed on the screen, allowing also to perform verification work.

Some accounting softwares offer the capacity to save their data into readable files by other softwares (spreadsheet softwares for example)

The Financial Statement Module capacity to read, organize and manipulate the accounting data, trial balances and/or transactions, simply printed on disk instead of paper by any accounting software will allow other softwares (spreadsheet for example) to read the accounting data of any accounting software.

It is no more the accounting software that allow the other software (spreadsheet for example) to read its accounting data. It is the other

36/39

software (spreadsheet for example) that has the capacity to read the accounting data of any accounting software.

Being so, you should be able to comprehend how easily this method for manipulating accounting data can be applied by any related software (auditing softwares, accounting softwares, word processor softwares, editing softwares, spreadsheet softwares, ...).

You could now, from any accounting data printed on disk instead of paper, build complete financial statements.

- press '6' to exit

37/39

JG.doc

Text file for
transaction date

Demo Company

JOURNAL GENERAL

du 1 Mars 2005 au 6 Mars 2005

Date	Doc No	Acts ↑ Imputation	Dr.	Cr.
1/03/05	2	1-Bank] - Act 1D	6 000.00	
1/03/05	2	700-Loan]		6 000.00
1/03/05	2			
1/03/05	2	to record a bank's loan		
1/03/05	2	-----		
2/03/05	3	200-Inventories	3 468.00	
2/03/05	3	999-Retained earnings	2 019.56	
2/03/05	3	600-Accounts payable		5 487.56
2/03/05	3			
2/03/05	3	inventories and its depreciation		
2/03/05	3	-----		
3/03/05	4	600-Accounts payable	4 653.94	
3/03/05	4	1-Bank		4 653.94
3/03/05	4	payment of accounts payable		
3/03/05	4	-----		
3/03/05	5	0-Petty cash	500.00	
3/03/05	5	1-Bank		500.00
3/03/05	5	money in the petty cash		
3/03/05	5	-----		
4/03/05	6	100-Accounts receivable	15 000.00	
4/03/05	6	1000-Sales - product 1		7 000.00
4/03/05	6	1010-Sales - product 2		5 000.00
4/03/05	6	1020-Sales - product 3		3 000.00
4/03/05	6			
4/03/05	6	sale to XYZ enterprise		
4/03/05	6	-----		
5/03/05	7	1-Bank	13 799.70	
5/03/05	7	100-Accounts receivable		13 799.70
5/03/05	7			
5/03/05	7	encashment of account receivable		
5/03/05	7	-----		
6/03/05	8	500-Computer	10 000.00	
6/03/05	8	1-Bank		10 000.00
6/03/05	8	purchase of a fixed asset		
6/03/05	8	-----		
6/03/05	9	3000-Travel charges	646.35	
6/03/05	9	0-Petty cash		245.73
6/03/05	9	10-Credit Card		400.62
6/03/05	9			
6/03/05	9	to record travel charges		
6/03/05	9	-----		
6/03/05	10	5000-Salaries	2 792.02	
6/03/05	10	1-Bank		2 792.02
6/03/05	10			
6/03/05	10	to record salaries expense		
6/03/05	10	-----		
6/03/05	10			

no chart of Acts

"Field boundaries"
defines which data
to read
only Act that have
an amount

Act 1D

38/39

58 879.57
=====

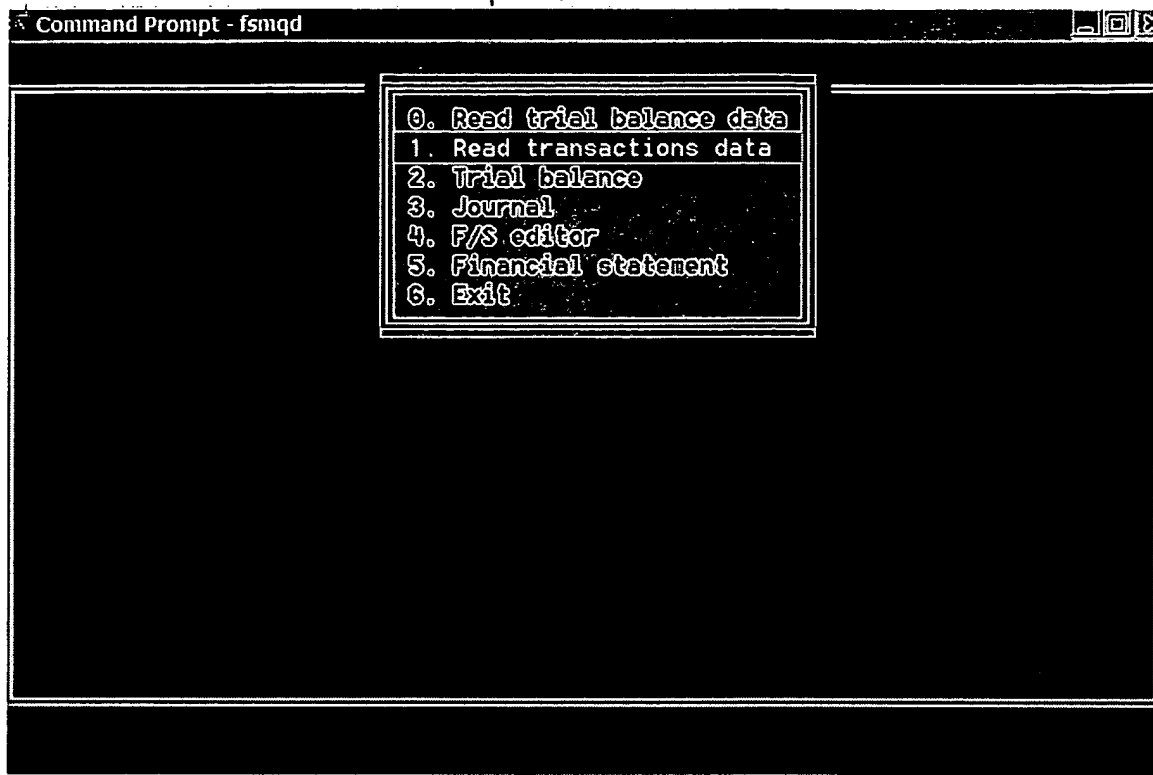
58 879.57
=====

39/39

SCREEN SHOTS From Demo

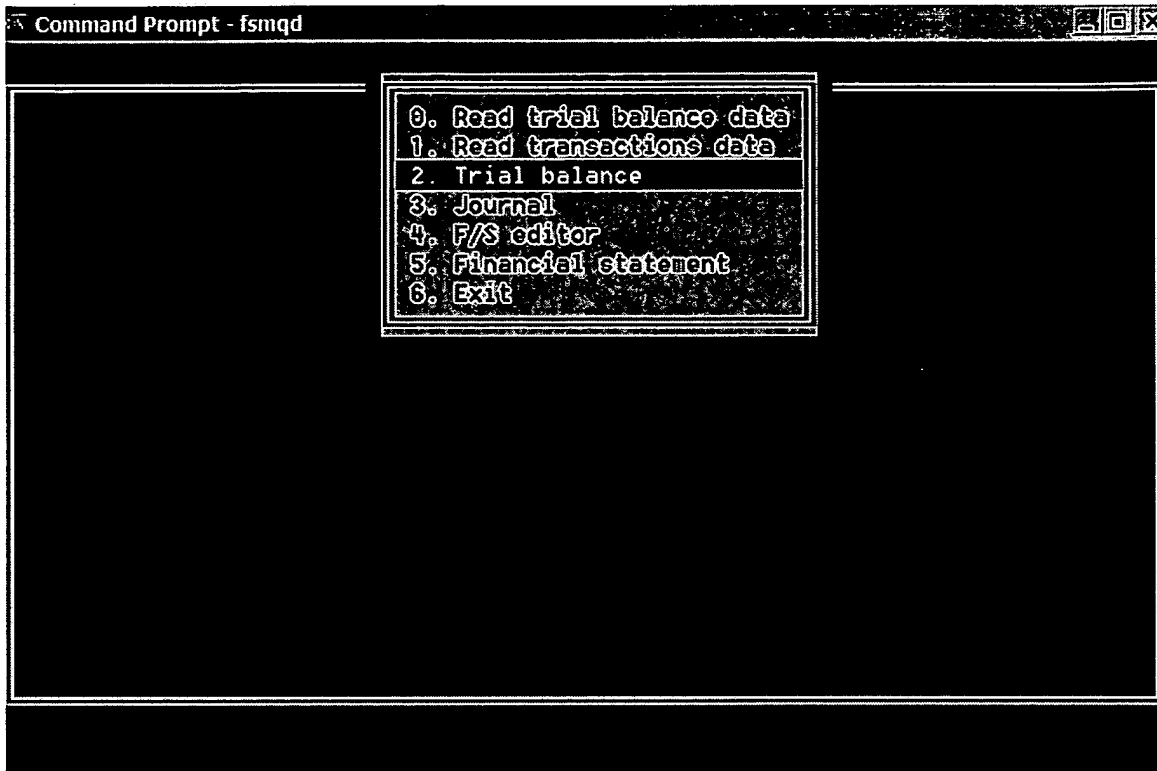
09/736,345

1/26/06



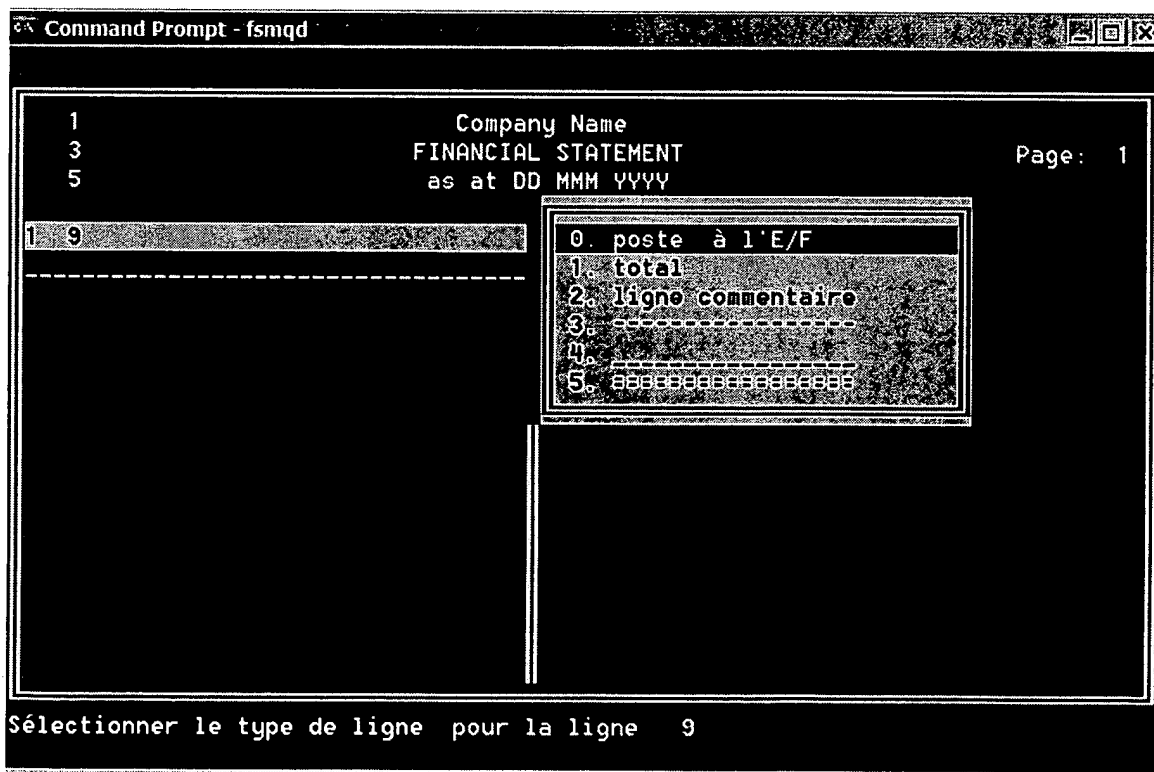
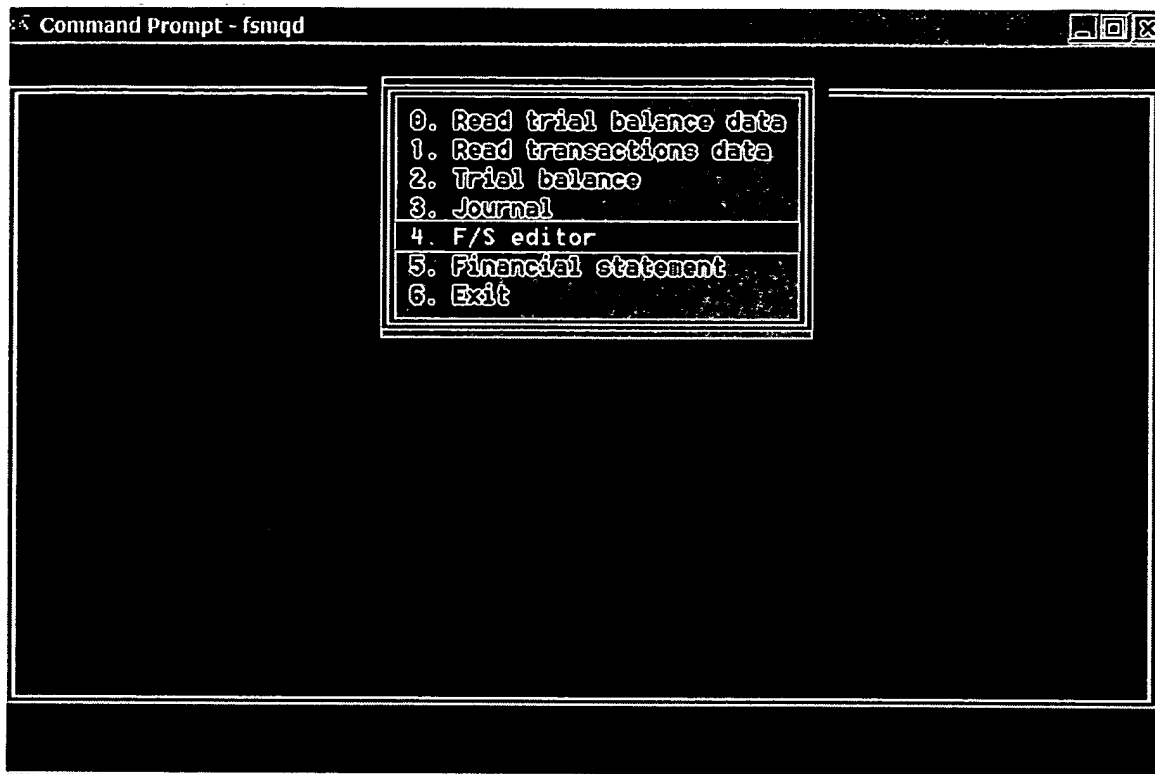
Demo Company				
JOURNAL GENERAL				
du 1 Mars 2005 au 6 Mars 2005				
Date	No	Imputation	Dr.	Cr.
1/03/05	2	1-Bank	6 000.00	
1/03/05	2	700-Loan		6 000.00
1/03/05	2			
1/03/05	2	to record a bank's loan		
1/03/05	2	-----		
2/03/05	3	200-Inventories	3 468.00	
2/03/05	3	999-Retained earnings	2 019.56	
2/03/05	3	600-Accounts payable		5 487.56
2/03/05	3			
2/03/05	3	inventories and its depreciation		
2/03/05	3	-----		
3/03/05	4	600-Accounts payable	4 653.94	

Field Boundaries



Command Prompt - fsmqd

Company Name		
TRIAL BALANCE		
au 26 Janvier 2006		
	DEBIT	CREDIT
1 Bank	1 853.74	
700 Loan		6 000.00
200 Inventories	3 468.00	
999 Retained earnings	2 019.56	
600 Accounts payable		833.62
0 Petty cash	254.27	
100 Accounts receivable	1 200.30	
1000 Sales - product 1		7 000.00
1010 Sales - product 2		5 000.00
1020 Sales - product 3		3 000.00
500 Computer	10 000.00	
3000 Travel charges	646.35	
10 Credit Card		400.62



Command Prompt - fsmqd

1 Company Name
3 FINANCIAL STATEMENT
5 as at DD MMM YYYY

Page: 1

CHOIX de LIBELLÉS

1 9p

Bank
Loan
Inventories
Retained earnings
Accounts payable
Petty cash
Accounts receivable
Sales - product 1
Sales - product 2
Sales - product 3
Computer
Travel charges
Credit Card
Salaries

Inscrire ou sélectionner le libellé du poste

Command Prompt - fsmqd

1 Company Name
3 FINANCIAL STATEMENT
5 as at DD MMM YYYY

Page: 1

1 9pcash

Manually
type
"Cash" ↓

Command Prompt - fsmqd

1	Company Name	Page: 1
3	FINANCIAL STATEMENT	
5	as at DD MMM YYYY	

COMPTES à GROUPE	
1	9pcash
1	Bank
700	Loan
200	Inventories
999	Retained earnings
600	Accounts payable
0	Petty cash
100	Accounts receivable
1000	Sales - product 1
1010	Sales - product 2
1020	Sales - product 3
500	Computer
3000	Travel charges
10	Credit Card
5000	Salaries

Sélectionner les comptes à grouper sous le poste cash

Select the
Acts to
Roll into
"CASH"
F/s Item

Command Prompt - fsmqd

1	Company Name	Page: 1
3	FINANCIAL STATEMENT	
5	as at DD MMM YYYY	

COMPTES à GROUPE	
1	9pcash
1	Bank
700	Loan
200	Inventories
999	Retained earnings
600	Accounts payable
0	Petty cash
100	Accounts receivable
1000	Sales - product 1
1010	Sales - product 2
1020	Sales - product 3
500	Computer
3000	Travel charges
10	Credit Card
5000	Salaries

Sélectionner les comptes à grouper sous le poste cash

Once item is
Selected; removed
from list &
Added to Box
beside "CASH"

Command Prompt - fsmqd

1 Company Name
3 FINANCIAL STATEMENT
5 as at DD MMM YYYY Page: 1

1 9pcash

COMPTE à GROUPE

700	Loan
200	Inventories
999	Retained earnings
600	Accounts payable
0	Petty cash
100	Accounts receivable
1000	Sales - product 1
1010	Sales - product 2
1020	Sales - product 3
500	Computer
3000	Travel charges
10	Credit Card
5000	Salaries

Sélectionner les comptes à grouper sous le poste cash

Add
Petty Cash
Same as
Bank

Command Prompt - fsmqd

1 Company Name
3 FINANCIAL STATEMENT
5 as at DD MMM YYYY Page: 1

1 9pcash

COMPTE à GROUPE

700	Loan
200	Inventories
999	Retained earnings
600	Accounts payable
100	Accounts receivable
1000	Sales - product 1
1010	Sales - product 2
1020	Sales - product 3
500	Computer
3000	Travel charges
10	Credit Card
5000	Salaries

Sélectionner les comptes à grouper sous le poste cash

Petty Cash
Same as
Bank

Also Add
stock
AIR
A line
\$ TOTAL

Command Prompt - fsmqd

1
3
5

Company Name
FINANCIAL STATEMENT
as at DD MMM YYYY

Page: 1

1 9pcash
1 10pstock
1 11pA/R
1 12-----
1 13t
1 14

0. poste à l'E/F
1. total
2. ligne commentaire
3. -----
4. -----
5. BBBBBBBBBBBBBBBBBB

Sélectionner le type de ligne pour la ligne 14

View
F/S

Command Prompt - fsmqd

0. Read trial balance data
1. Read transactions data
2. Trial balance
3. Journal
4. F/S editor
5. Financial statement
6. Exit

```
Command Prompt - fsmqd

Company Name

FINANCIAL STATEMENT

au 26 Janvier 2006

cash                2 108.01
stock               3 468.00
A/R                 1 200.30
-----
                   6 776.31

(17) Regroupement intégral des comptes dans les états financiers non complété
```

Hit
F4 to
 drill
down



```
Command Prompt - fsmqd

Company Name

FINANCIAL STATEMENT

au 26 Janvier 2006

cash                2 108.01
    Bank            1 853.74
    Petty cash       254.27
stock               3 468.00
    Inventories      3 468.00
A/R                 1 200.30
    Accounts receivable 1 200.30
-----
                   6 776.31
```



au 26 Janvier 2006

Bank	1 853.74
------	----------

stock	3 468.00
-------	----------

A/R	1 200.30
-----	----------

6 776.31

6 776.31



du 31 Décembre 0001 au 26 Janvier 2006

1/03/05	2	1	ref: JOURNAL GENERAL	6 000.00-J
3/03/05	4	1	ref: JOURNAL GENERAL	4 653.94-J
3/03/05	5	1	ref: JOURNAL GENERAL	500.00-J
5/03/05	7	1	ref: JOURNAL GENERAL	13 799.70+J
6/03/05	8	1	ref: JOURNAL GENERAL	10 000.00-J
6/03/05	10	1	ref: JOURNAL GENERAL	2 792.02-J

1-Bank	SOLDE au 26/01/2006 :	1 853.74
		=====

Highlight
F5
to
 drill
down

Command Prompt - fsmqd

Company Name

GRAND LIURE

du 31 Décembre 0001 au 26 Janvier 2006

1-Bank DT Solde reporté : 0.00

Date	Docum	Cpte	Description	Montant
1/03/05	2	1	ref: JOURNAL GENERAL	6 000.00+J
3/03/05	4	1	ref: JOURNAL GENERAL	4 653.94-J
3/03/05	5	1	ref: JOURNAL GENERAL	500.00-J
5/03/05	7	1	ref: JOURNAL GENERAL	13 799.70+J
6/03/05	8	1	ref: JOURNAL GENERAL	10 000.00-J
6/03/05	10	1	ref: JOURNAL GENERAL	2 792.02-J
1-Bank			SOLDE au 26/01/2006 :	1 853.74 =====

Company Name					
DETAIL JOURNAL					
Date	No	Imputation	DT	CT	
1/03/05	2	1-Bank	6 000.00		
1/03/05	2	700-Loan		6 000.00	
TOTAUX :			6 000.00	6 000.00	
			=====	=====	